

CHAPTER 2

CHART OF ACCOUNTS

A. INPATIENT CARE

FUNCTION : Inpatient Care provides -f or the examination, diagnosis, treatment, and prompt and proper disposition of inpatients appropriate to the specialty and/or subspecialty under which the patient is being cared for at the military medical treatment facility (MTF) . In accomplishing this mission, the highest standards of clinical practice are maintained. Every effort is made to keep the quality of healthcare at the optimal level. Standards for delivery of healthcare conform to the generally accepted standards of hospital. operations as practiced in the United States. Supervision and control are exercised over assigned inpatient care and treatment areas. The continuing education and training of professional and paraprofessional medical personnel are promoted. Participation in staff conferences and provision of consultant services, as required, are ensured. The formulation of clinical policies and standards is maintained. Collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Additionally, depending upon the relative size and organizational complexity of the MTF, the following functions may be performed: conduct approved residency training programs in accordance with the requirements of the Council on Medical Education of the American Medical Association, or other accreditation bodies; conduct training, as directed, for interns, externs, medical students from affiliated medical schools, and other healthcare providers, including orientation, indoctrination, observer, refresher, and familiarization training; confer with consultants on professional matters including the education and training of interns; initiate, conduct, or participate, as appropriate or authorized, in clinical or research studies to enhance professional growth and development.

COSTS : The Inpatient Care functional account shall include all operating expenses in the following inpatient care summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopedic Care, Psychiatric Care, and Family Practice Care. This summarization permits the identification of the total cost of inpatient care provided.

PERFORMANCE FACTOR: Occupied-bed day.

1. Medical Care

AA

FUNCTION: Medical Care provides inpatient care and consultative evaluation in the medical specialties and subspecialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, treatment, disposition of eligible patients appropriate to the medical specialty and/or subspecialties; prepares medical records; and submits required reports. Organization of the medical care function will vary according to patient load, staffing, and facilities. When specialty and/or subspecialty services are established, they provide the specialized techniques and practices related to those specialties and/or subspecialties, using all available, modern diagnostic procedures, studies, and therapy. If patient loads do not justify establishing any or all of the clinical specialties and/or subspecialties indicated, the function shall be located and reported in the Internal Medicine (AAA) account.

COSTS : Medical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties and/or subspecialties listed in A.1.a. through A.1.u., below. Proration of non-personnel expenses for jointly operated or used facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Medical Care subaccount.

PERFORMANCE FACTOR : Occupied-bed day.

a. Internal Medicine

AAA

FUNCTION: Internal Medicine provides inpatient care and consultative services to patients suffering from disease and illness [appropriate to the specialty]; maintains communicable disease facilities to provide for the specialized care of contagious and infectious diseases; maintains close liaison with Federal, State, and local authorities on matters relating to incidence and control of communicable diseases; provides subspecialty assistance in medical areas where trained subspecialists are not assigned; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS : The Internal Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense" account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiology

AAB

FUNCTION: Cardiology provides for specialized treatment and consultative evaluation of patients with cardiovascular disease diagnosis; provides specialized treatment and diagnostic specialized cardiovascular studies such as the precise techniques of cardiac catheterization, coronary arteriography, and exercise-stress testing; and performs those functions outlined under Medical Care (A.1., above) as appropriate.

COSTS : The Cardiology work center account shall be charged with all operating expense incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

AAC

d. Dermatology

AAD

FUNCTION: Dermatology provides for specialized treatment and consultative evaluation of patients suffering from dermatological conditions; provides superficial x-ray therapy and ultraviolet therapy; prepares and examines cultural materials having to do with superficial mycotic diseases; reviews slides on specimens submitted by the pathology service that pertain to pathology of the skin; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS : The Dermatology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Endocrinology

AAE

FUNCTION: Endocrinology-metabolism provides specialized treatment and consultative evaluation of patients with diseases of the endocrine system and with endocrinologic diagnosis; and performs those functions, outlined under Medical Care (Al., above) as appropriate.

COSTS : The Endocrinology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Gastroenterology

AAF

FUNCTION: Gastroenterology provides specialized treatment and consultative evaluation to patients with disease or injury to the gastrointestinal tract; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Gastroenterology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: "Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Hematology

AAG

FUNCTION: Hematology provides for specialized treatment and consultative evaluation of patients suffering from diseases of the blood and blood forming tissues, coagulation disorders, and hematologic complications of other systemic diseases. Hematology, in conjunction with other clinical services, provides specialized studies of the blood and bone marrow in support of inpatient care; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Hematology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Inactive

AAH

i. Nephrology

AAI

FUNCTION: Nephrology provides for specialized care, testing, and consultative evaluation of patients suffering from renal diseases and disorders; provides interpretation of tests relating to such disorders and diseases; provides the care and management of patients with renal failure including hemodialysis; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Nephrology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Neurology

AAJ

FUNCTION: Neurology provides for the specialized care and consultative evaluation of patients with neurological disorders; provides for diagnostic examinations, and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Neurology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Oncology

AAK

FUNCTION: Oncology provides for the specialized care, treatment, consultative evaluation, and follow-up of patients suspected of or diagnosed as having a benign or malignant tumor; coordinates patient care functions with surgery,

radiology, and other clinical services, as appropriate, and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS : The Oncology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

1. Pulmonary and/or Upper Respiratory Disease AAL

FUNCTION: Pulmonary and/or Upper Respiratory Disease provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients with disease and disorders of the pulmonary system; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS : The Pulmonary and/or Upper Respiratory Disease work center account shall be charged with "all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Rheumatology AAM

FUNCTION: Rheumatology provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients with, disease and disorders of the joints; and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS : The Rheumatology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT" PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Physical Medicine AAN

FUNCTION: Physical Medicine provides consultation, diagnosis, and referral primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; and performs electroneuro-myographic testing.

COSTS : The Physical Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

0. Clinical Immunology AAO

FUNCTION: Clinical Immunology provides specialized care, treatments, and consultative evaluation (nonsurgical) of patients with disorders of the immune system, including hypofunction, hyperfunction, and misdirected activities of both the acquired and inherited modes of transmission. Treatments include replacement therapy for immunodeficiencies, suppressive therapy for hyperfunction, and active immunization of patients to arm the immune system against infections. This account is used by those facilities as HIV III referral centers but have a Clinical Immunology work center for patients identified as having an immunodeficiency. Facilities that do not have a Clinical Immunology work center, or designated as an HIV III referral center, may use the AAA account, Internal Medicine, or AAR, Infectious Disease.

COSTS : The Clinical Immunology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

p. HIV III - Acquired Immune Deficiency Syndrome (AIDS) AAP

FUNCTION: The HIV program provides specialized care, treatment, and consultative evaluation (nonsurgical) of patients diagnosed as, HIV positive. Care includes initial and follow-up evaluation of patients identified as HIV positive, care of patients suffering from diseases associated with degradation of the immune system resulting from AIDS or AIDS Related Complex (ARC) . This account shall be used only by those facilities designated as referral centers.

COSTS: The HIV program work center account shall be charged with all operating expenses incurred in operating and maintaining the function, except for those funded under research and development (R&D) programs.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

q. Bone Marrow Transplant AAQ

FUNCTION: The Bone Marrow Transplant program has responsibility for bone marrow transplantation management within the Department of Defense. This responsibility includes all inpatient medical care and outpatient follow-up for patients transplanted. at Wilford Hall Medical Center (WHMC), as well as management of any patients referred for civilian bone marrow transplantation. All DoD beneficiaries who require bone marrow transplantation will be referred to WHMC. Bone marrow transplants have become the standard of care for many" bone marrow diseases, such as leukemia, aplastic anemia, and immunologic disorders. This account will be used only by WHMC.

COSTS: The Bone Marrow Transplant work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

r. Infectious Disease AAR

FUNCTION: Infectious Disease examines, diagnoses, treats, and performs research on patients with infectious diseases; performs full medical evaluations on patients, including necrologic and psychologic exams; primary care for those with HIV and related infectious diseases, and specific treatments such as intravenous and intramuscular antibiotics and inhaled pentamidine; performs the full range of diagnostic tests required for the evaluation of infectious diseases, including sputum induction and specimen sampling for persons with respiratory tract disease, and performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Infectious Disease work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

s. Allergy AAs

FUNCTION: Allergy provides specialized care and consultative evaluation of patients with asthma and allergies. This includes, but is not limited to, drug reactions, anaphylaxis, rhinitis, food allergy, and hypersensitive lung disease. Performs those functions outlined under Medical Care (Al., above) as appropriate.

COSTS: The Allergy work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR : Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

t. cost Pools

AAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

u. Medical Care Not Elsewhere Classified

AAz

FUNCTION: Includes the expenses of those medical specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.1.a. through A.1.t., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Surgical Care

AB

FUNCTION: Surgical Care provides inpatient care and consultative evaluation in the surgical specialties and subspecialties listed in this section; coordinates healthcare delivery relative to the examination, treatment, diagnosis, and disposition of eligible patients appropriate to the surgical specialties and/or subspecialties; prepares medical records; and submits required reports. Organization of the surgical care function varies according to patient load, staffing, and facilities. When specialty and/or subspecialty services are established, they shall provide the specialized techniques and practices related to those specialties and/or subspecialties, using all available, modern diagnostic procedures, studies, and therapy. If patient loads do not justify establishing any or all of the clinical specialties and/or subspecialties indicated, the functions shall be located and reported in the General Surgery (ABA) account.

COSTS : Surgical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties and/or subspecialties listed in A.2.a. through A.2.r., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based on time spent in each established Surgical Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. General Surgery

ABA

FUNCTION: General Surgery provides diagnostic, preoperative, surgical, and postoperative care for general surgery patients; provides consultative evaluation for referral patients; provides subspecialty assistance in surgical areas where trained subspecialists are not assigned; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The General Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiovascular and Thoracic Surgery

ABB

FUNCTION: Cardiovascular and Thoracic Surgery provides diagnostic, preoperative, surgical, and postoperative care for patients with diseases and injuries of the cardiovascular system and of the chest; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Cardiovascular and Thoracic Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

ABC

d. Neurosurgery

ABD

FUNCTION: Neurosurgery provides diagnostic, preoperative, surgical, and postoperative care for patients with injuries or mass lesions of the skull, brain, spinal cord, or peripheral nerves; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Neurosurgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Ophthalmology

ABE

FUNCTION: Ophthalmology provides for specialized treatment, care, and consultative evaluation of patients with disease, injury, or disorder of the eye; performs ophthalmological surgery with preoperative and postoperative care; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Ophthalmology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Oral Surgery

ABF

FUNCTION: Oral Surgery provides for the specialized diagnosis, care, and treatment of oral infections, facial bone fractures, and other abnormalities of the mouth and jaw; performs oral maxillofacial surgery involving dental and associated facial structure; diagnoses and treats oral and jaw lesions; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Oral Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Otolaryngology

ABG

FUNCTION: Otolaryngology provides for specialized treatment, care, and consultative evaluation of patients with injuries, disease, or disorders of the ear, nose, and throat and the general anatomic area of the head and neck (exclusive of neurosurgical, dental, and ophthalmologic conditions) ; provides bronchoscopic, esophoscopic, and laryngoscopic examinations and performs advanced tests of auditory and vestibular functions, and neuro-otologic disorders; performs surgical procedures for facial nerve disease and trauma, diseases of the ear, and corrective cosmetic surgery for acquired or congenital deformities; performs micro-surgery of the temporal bone; maxillofacial surgery; and surgery of the sinuses, tonsils, adenoids, and vocal cords; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Otolaryngology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Pediatric Surgery

ABH

FUNCTION: Pediatric Surgery provides general surgical procedures for infants and children; provides postoperative care for these patients; maintains close liaison with the pediatric service; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Pediatric Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Plastic Surgery

ABI

FUNCTION: Plastic Surgery provides diagnostic, preoperative, surgical, and postoperative care for patients with plastic and reconstructive problems; provides surgery to restore or aid in healing wounded, disfigured, or unsightly parts of the body; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Plastic Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Proctology

ABJ

FUNCTION: Proctology provides diagnostic, preoperative, surgical, and postoperative care for patients with diseases and injuries of the anus, rectum, and colon; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Proctology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Urology

ABK

FUNCTION : Urology provides diagnostic, preoperative, surgical, and postoperative care and treatment to eligible patients suffering from genitourinary disease or disorders; provides cystoscopic examinations, urograms, pyleograms, cystometrograms, lymphangiograms, retroperitoneal CO2 studies, function studies, and other urological studies; and performs those functions outlined under Surgical-Care (A.2., above) as appropriate.

COSTS : The Urology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

1. Organ Transplant

ABL

FUNCTION: Organ Transplant provides for replacement therapy for patients with end organ failure confined to the abdominal cavity; provides vascular and peritoneal access for patients with endstage renal disease; provides general surgical care to patients with end organ failure confined to the abdominal cavity; provides instruction to surgical resident in training and nephrology fellows in training in the preoperative, operative, and postoperative care of the transplant recipient.

COSTS : The Organ Transplant work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Burn Unit

ABM

FUNCTION: The Burn Unit investigates problems of mechanical and thermal injuries with complications arising from such trauma; cares for patients with such injuries; teaches and trains other personnel in the management of injured patients; and conducts investigative studies at both the basic and clinical level.

COSTS : The Burn Unit work. center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Peripheral Vascular Surgery

ABN

FUNCTION: Peripheral Vascular Surgery provides diagnostic, pre-operative, surgical, and post-operative care for patient with diseases and injuries of arteries, veins, and lymphatic that are outside the cranium and the thorax; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Peripheral Vascular Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

0. Inactive

ABO

p. Inactive

ABP

q. cost Pools

ABX

FUNCTION : Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

r. Surgical Care Not Elsewhere Classified

ABZ

FUNCTION: Includes the expenses of those Surgical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.2.a. through A.2.q., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Obstetrical and Gynecological (OB-GYN) Care

AC

FUNCTION: OB-GYN Care provides specialized inpatient care, treatment, and consultative evaluation in the specialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the OB-GYN function may vary according to patient load, staffing, and facilities. Each of the specialty care areas provides the specialized techniques and practices related to those specialty areas by using all available, modern diagnostic procedure, studies, and therapy.

COSTS : OB-GYN Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.3.a. through A.3.d., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area of function. These proration procedures shall apply in each established OB-GYN Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Gynecology

ACA

FUNCTION: Gynecology provides specialized gynecological care, treatment, and consultative evaluation to eligible inpatients; and performs those functions outlined under OB-GYN Care (A.3., above) as appropriate.

COSTS : The Gynecology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Obstetrics

ACB

FUNCTION: Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and has responsibility for the

operation and maintenance of the labor and delivery suite. The labor and delivery suite provides labor and delivery care by specially trained personnel to eligible patients, including prenatal care during labor or assistance during delivery, postnatal post anesthesia care unit care, and minor gynecological surgery if it is performed in the suite. Additional activities may include preparing sterile setups for deliveries; preparing patients for transportation to the delivery suite and the post anesthesia care unit; monitoring patients while they are in the post anesthesia care unit. Performs those functions outlined under OB-GYN Care (A.3., above) as appropriate.

COSTS : The Obstetrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. cost Pools

ACX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. OB-GYN Care Not Elsewhere Classified

ACZ

FUNCTION: Includes the expenses of those OB-GYN Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.3.a. through A.3.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

4. Pediatric Care

AD

FUNCTION: Pediatric Care provides specialized inpatient care, treatment, and consultative evaluation of infants and children; maintains close liaison with the other professional services; coordinates healthcare delivery relative the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the pediatric function may vary according to patient load, staffing, and facilities. Each of the specialty care areas shall provide the specialized techniques and practices related to those specialty areas by using all available, modern diagnostic procedures, studies and therapy.

COSTS : Pediatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.4.a. through A.4.g., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Pediatric Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Pediatrics

ADA

FUNCTION: Pediatrics provides or ensures comprehensive diagnostic evaluation, specialized care and treatment, including prophylactic measures, for infants, children, and adolescents; provides full consultative services to the other professional services; appraises children's health and development status; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS : The Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Newborn Nursery

ADB

FUNCTION: The Newborn Nursery provides specialized inpatient care, treatment, and consultative evaluation of newborn infants; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients; prepares medical records; and submits required reports. The organization of the Newborn Nursery may vary according to patient load, staffing, and facilities. The Newborn Nursery provides for consultative evaluation; operates the care of the newborn, including those born prematurely; and provides for, or otherwise ensures, appropriate diagnostic evaluation and care of all inpatients in the neonatal age group.

COSTS : The Newborn Nursery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Bassinet Day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Inactive

ADc

d. Adolescent Pediatrics

ADD

FUNCTION: Adolescent Pediatrics provides treatment for acute and chronic pediatric medical illnesses and diseases affecting youths 13 to 21 years of age; addresses overt and covert problems involving pubertal change, psychosocial adjustment, cognitive development and emotional maturation; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS : The Adolescent Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Inactive

ADE

f. cost Pools

ADx

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

Performance FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

g. Pediatric Care Not Elsewhere Classified

ADz

FUNCTION: Includes the expenses of Pediatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.4.a. through A.4.f., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Orthopedic Care

AE

FUNCTION: Orthopedic Care provides inpatient care and consultative evaluation in the specialties listed in this section; coordinates healthcare delivery relative to the examination, diagnosis, care and treatment, rehabilitation, and appropriate disposition of eligible patients requiring orthopedic treatment, especially the preservation and restoration of the functions of the skeletal system, its articulation, and associated structures; prepares medical records; and submits required reports. The organization of the orthopedic care function is subdivided into subspecialty areas that shall provide the specialized techniques and practices related to those subspecialty areas using all available, modern diagnostic procedures, studies, and therapy.

COSTS : Orthopedic Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.5.a. through A.5.e., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload, Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Orthopedic Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Orthopedics

AEA

FUNCTION: Orthopedics provides for the specialized care, treatment, and consultative evaluation of patients with diseases, disorders, and injuries of the musculoskeletal system; performs surgery for abnormal conditions of bones, joints, muscles, fasciae, and tendons; provides care and treatment of bone infections and other infected orthopedic cases; provides care and treatment of fractures and associated soft tissue injuries; operates a cast room with facilities for application, alteration, and removal of plaster casts, splints, and various forms of traction required; and performs those functions outlined under Orthopedic Care (A.5. , above) as appropriate.

COSTS : The Orthopedic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Podiatry

AEB

FUNCTION: Podiatry, under the general supervision of the orthopedic surgeon, is responsible for the diagnosis, treatment, and prevention of foot disorders; provides inpatient consultations when requested by other professional services; assists with or performs inpatient surgical procedures on the foot; provides related follow-up care; and performs those functions outlined under Orthopedic Care (A.5., above) as appropriate.

COSTS : The Podiatry work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR : Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Hand Surgery

AEC

FUNCTION: Hand Surgery provides diagnostic, preoperative, surgical and postoperative care for patients with all-affiliations related to the hand and upper extremity. In addition, care is provided to patients requiring peripheral reconstruction to include microvascular and microneural techniques, as well as brachial plexus reconstruction; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS : The Hand Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. cost Pools

AEX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Orthopedic Care Not Elsewhere Classified

AEZ

FUNCTION: Includes the expenses of Orthopedic Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.5.a. through A.5.d., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Psychiatric Care

AF

FUNCTION: Psychiatric Care provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with psychotic, neurotic, or other mental disorders; maintains protective custody of patients with psychiatric disorders when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence that evolve during treatment of patients; prepares medical records; and submits required reports.

COSTS: Psychiatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.6.a. through A.6.d., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or

function. These proration procedures shall apply in each established Psychiatric Care subaccount.

PERFORMANCE FACTOR: Occupied-bed day.

a. Psychiatric

AFA

FUNCTION: Psychiatric provides specialized care and consultative evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with psychotic neurotic or other mental disorder; maintains protective custody of patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment to patients; prepares medical records; and submits required reports.

COSTS: The Psychiatric work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Substance Abuse Rehabilitation

AFB

FUNCTION: Substance Abuse Rehabilitation provides specialized care and consultative evaluation for eligible inpatients undergoing rehabilitation for substance abuse; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients undergoing therapy for alcohol and drug abuse; maintains protective custody of patients, when required to prevent injury to themselves or to others; establishes therapeutic regimens; conducts individual or group therapy sessions; provides short-term treatment to patients psychologically or physically dependent upon alcohol or drugs; maintains custody of sensitive or medically privileged records and correspondence, which evolve during treatment of patients; prepares medical records; and submits required reports.

COSTS: The Substance Abuse Rehabilitation work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. cost Pools

AFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

d. Psychiatric Care Not Elsewhere Classified

AF Z

FUNCTION: Includes the expenses of Psychiatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.6.a. through A.6.c., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR : Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. Family Practice Care

AG

FUNCTION: Family Practice Care provides comprehensive inpatient care to patients suffering from-disease and illness (appropriate to the specialty); coordinates and provides healthcare delivery relative the examination, diagnosis, treatment, and disposition of inpatients. It provides a comprehensive plan of care for inpatients, including counseling and guidance, health education, rehabilitation, and prevention of disease.

COSTS: Family Practice Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the inpatient specialties listed in A.7.a. through A.7.j., below. Proration of non-personnel expenses for jointly operated or utilized facilities shall be based upon workload. Proration of personnel expenses shall be based upon time spent in each area or function. These proration procedures shall apply in each established Family Practice work center subaccount.

PERFORMANCE FACTOR: Occupied-bed day and/or Bassinet Day.

a. Family Practice Medicine

AGA

FUNCTION: Family Practice Medicine provides general and specialized inpatient care to patients suffering from disease and illness, and performs those functions outlined under Medical Care (A1., above) as appropriate.

COSTS: The Family Practice Medicine work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Family Practice Surgery

AGB

FUNCTION: Family Practice Surgery provides diagnostic, preoperative, and postoperative care for general surgery patients; and performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Family Practice Surgery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Family Practice Obstetrics

AGC

FUNCTION: Family Practice Obstetrics provides for specialized care, treatment, and consultative evaluation to eligible inpatients; provides antepartum, delivery, and postpartum care to maternity patients; and performs those functions outlined under OB-GYN care (A.3.b. , above) as appropriate.

COSTS: The Family Practice Obstetrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Family Practice Pediatrics

AGD

FUNCTION: Family Practice Pediatrics provide or ensures comprehensive diagnostic evaluation, specialized care, and treatment, including prophylactic measures, for infants, children, and adolescents; appraises children's health

and development status; and performs those functions outlined under Pediatric Care (A.4., above) as appropriate.

COSTS: The Family Practice Pediatrics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Family Practice Gynecology

AGE

FUNCTION: Family Practice Gynecology provides specialized gynecological care, treatment, and evaluation to eligible inpatients; and performs those functions outlined under Gynecological Care (A.3.a., above) as appropriate.

COSTS: The Family Practice Gynecology work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Family Practice Psychiatry

AGF

FUNCTION: Family Practice Psychiatry provides specialized care and evaluation for eligible inpatients; coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of patients with neurotic, or other mental disorder; establishes therapeutic regimens; and provides initial short-term treatment for patients psychologically or physically dependent upon alcohol or drugs; and performs those functions outlined under Psychiatric Care (A.6., above) as appropriate.

COSTS: The Family Practice Psychiatry work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Family Practice Orthopedics

AGG

FUNCTION: Family Practice Orthopedics provides inpatient care and evaluation in the specialties listed in A.5.; coordinates healthcare delivery relative to the examination, diagnosis, care, treatment, rehabilitation, and appropriate disposition of eligible patients requiring orthopedic treatment, especially the preservation and restoration of the skeletal system, its articulation, and associated structures.

COSTS: The Family Practice Orthopedics work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Family Practice Newborn Nursery

AGH

FUNCTION: The Family Practice Newborn Nursery provides specialized inpatient care, treatment, and evaluation of newborn infants; and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of eligible patients.

COSTS: The Family Practice Newborn Nursery work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR : Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. cost Pools

AGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

j. Family Practice Care Not Elsewhere Classified

AGZ

FUNCTION: Includes the expenses of Family Practice Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in A.7.a. through A.7.i., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Occupied-bed day.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

B. AMBULATORY CARE

FUNCTION: Ambulatory Care provides comprehensive primary medical care; diagnostic services, care, and treatment; minor ambulatory surgical procedures; medical examinations; mental health consultation; and proper medical disposition of inpatients and outpatients who are authorized beneficiaries. Provides a comprehensive plan for care for patients including monitoring and maintenance of their state of health, health education, individual and group counseling and guidance testing, psychiatric evaluation, rehabilitation, and prevention of disease. Provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records; provides follow-up care for selected postoperative patients; refers patients to specialty clinics as necessary; admits or refers patients to the MTF, as required; and provides specialized aviation medicine and underseas medicine care and support.

COSTS : The Ambulatory Care functional account includes all operating expenses in the following Ambulatory Care summary accounts: Medical Care, Surgical Care, Obstetrical and Gynecological Care, Pediatric Care, Orthopedic Care, Psychiatric and/or Mental Health Care, Family Practice Care, Primary Medical Care, Emergency Medical Care, Flight Medicine Care, Underseas Medicine Care, and Rehabilitative Ambulatory Services.

PERFORMANCE FACTOR: Visit

1. Medical Care

B A

FUNCTION: Medical Care provides diagnostic services, care, treatment and proper medical disposition of inpatients and outpatients referred to medical clinics; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; professional

training of assigned personnel, preparation and submission of reports, and maintenance of medical records.

COSTS : Medical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the medical clinics listed in B.1.a. through B.1.t., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated medical clinics (i.e., less than 16 hours per month) shall be reported in the Internal Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Internal Medicine Clinic

BAA

FUNCTION: The Internal Medicine Clinic examines, diagnoses, and treats internal disease; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Internal Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the Clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3

b. Allergy Clinic

BAB

FUNCTION: The Allergy Clinic examines, diagnoses, and treats disorders of allergenic origin; prepares and reviews case histories; obtains data through interviews and testing; interprets findings and determines types and duration of therapy; prepares allergy treatment extracts and serum kits; administers routine and prescribed allergenic injections; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Allergy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Cardiology Clinic

BAC

FUNCTION: The Cardiology Clinic examines, diagnoses, and treats diseases and injuries (nonsurgical) of the cardiovascular system; directs specialized diagnostic procedures; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Cardiology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Inactive

BAD

e. Diabetic Clinic

BAE

FUNCTION: The Diabetic Clinic examines, diagnoses, and treats diabetic diseases; provides health education counseling; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Diabetic Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Endocrinology (Metabolism) Clinic

BAF

FUNCTION: The Endocrinology Clinic examines, diagnoses, and treats diseases and injuries of the endocrine glands and internal secretions of the body; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Endocrinology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Gastroenterology Clinic

BAG

FUNCTION: The Gastroenterology Clinic examines, diagnoses, and treats diseases and injuries (nonsurgical) of the gastrointestinal tract; directs specialized diagnostic procedures; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Gastroenterology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. Hematology Clinic

BAH

FUNCTION: The Hematology Clinic examines, diagnoses, and treats diseases of the blood; operates and maintains a hematology laboratory in support of the hematology clinic; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Hematology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Hypertension Clinic

BAI

FUNCTION: The Hypertension Clinic examines, diagnoses, and treats hypertension disease; provides health education counseling; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Hypertension Clinic work center account shall be charged with all" operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Nephrology Clinic

BAJ

FUNCTION: The Nephrology Clinic examines, diagnoses, and treats organic diseases and disorders of the renal system. See Same Day Services account (DG) for hemodialysis patients (paragraph D.7.b.). The clinic also performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Nephrology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. Neurology Clinic

BAK

FUNCTION: The Neurology Clinic examines, diagnoses, and treats organic diseases and disorders of the nervous system; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Neurology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

l. Outpatient Nutrition Clinic

BAL

FUNCTION: The Outpatient Nutrition Clinic provides comprehensive nutritional care to outpatients, including assessment and nutrition care planning, diet calculations, group or individual diet instruction, diet instruction material development, follow-up care and medical record documentation.

COSTS: The Outpatient Nutrition Clinic work center account shall include all operating expenses incurred in operating and maintaining the clinic, including appointment scheduling if accomplished by dietary department, publication management for patient handouts, telephone consultations with patients, workload reports, and documentation.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

m. Oncology Clinic

BAM

FUNCTION: The Oncology Clinic examines, diagnoses, and treats tumors; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Oncology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

n. Pulmonary Disease Clinic

BAN

FUNCTION: Pulmonary Disease Clinic examines, diagnoses, and treats pulmonary disease and other diseases of the chest cavity; prepares and reviews case histories and clinical records; directs specialized diagnostic procedures and may supervise the pulmonary function laboratory; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Pulmonary Disease Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

o. Rheumatology Clinic

BAO

FUNCTION: The Rheumatology Clinic examines, diagnoses, and treats disease and injuries (nonsurgical) of the joints and muscles; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS: The Rheumatology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

p. Dermatology Clinic

BAP

FUNCTION : The Dermatology Clinic examines, diagnoses, and treats dermatological diseases and injuries; performs dermatological surgical procedures, physical examinations, and treatments; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Dermatology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT" PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

q. Infectious Disease Clinic

BAQ

FUNCTION: The Infectious Disease Clinic examines, diagnoses, and treats infectious diseases; and performs those functions outlined under Medical Care (B.1., above) as appropriate.

COSTS : The Infectious Disease Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

r. Physical Medicine Clinic

BAR

FUNCTION: The Physical Medicine Clinic provides consultation, diagnoses, and referral primarily for patients with neuromusculoskeletal disorders; evaluates and prescribes orthotics and assistive devices; and performs electroneuromyographic testing.

COSTS : The Physical Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

s. cost Pools

BAX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

t. Medical Care Not Elsewhere Classified

BAZ

FUNCTION: Includes the expenses of those Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.1.a. through B.1.s., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Surgical Care

BB

FUNCTION: Surgical Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to surgical clinics; provides follow-up care for selected postoperative patients; provides a comprehensive plan of care for patients, including counseling, guidance, and rehabilitation; and provides clinical consultation services, surgical care evaluation, professional training of assigned personnel, preparation and submission of reports and maintenance of medical records. These functions are performed in surgical subspecialty clinics when so organized.

COSTS: Surgical Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the surgical clinics listed in B.2.a. through B.2.l., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the General Surgery Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.
performance FACTOR: Visit.

a. General Surgery Clinic

BBA

FUNCTION: The General Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders by surgical means; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The General Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cardiovascular and Thoracic Surgery Clinic

BBB

FUNCTION: The Cardiovascular and Thoracic Surgery Clinic examines, diagnoses, and surgically treats diseases and injuries of the heart, circulatory system, and chest; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Cardiovascular and Thoracic Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Neurosurgery Clinic

BBC

FUNCTION: The Neurosurgery Clinic examines, diagnoses, and surgically treats organic diseases, injuries, and disorders of the skull, brain, spinal cord, and peripheral nerves; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Neurosurgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Ophthalmology Clinic

BBD

FUNCTION : The Ophthalmology Clinic examines, diagnoses, and treats diseases and injuries of the eye; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS : The Ophthalmology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Organ Transplant Clinic

BBE

FUNCTION: The Organ Transplant Clinic examines, diagnoses, and treats diseases and injuries of organs that require transplant; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS : The Organ Transplant Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Otolaryngology Clinic

BBF

FUNCTION: The Otolaryngology Clinic examines, diagnoses, and treats injuries and disorders of the ear, nose, and throat; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS : The Otolaryngology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Plastic Surgery Clinic

BBG

FUNCTION: The Plastic Surgery Clinic performs examinations and makes diagnoses to determine whether plastic or reconstructive surgery is required or feasible; examines and removes sutures on surgical follow-up patients; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS : The Plastic Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during The stepdown process described in Chapter 3.

h. Proctology Clinic

BBH

FUNCTION: The Proctology Clinic examines, diagnoses, and treats diseases and injuries of the anus, rectum, and colon; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS : The Proctology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Urology Clinic

BBI

FUNCTION: The Urology Clinic examines, diagnoses, and treats diseases, injuries, and disorders of the genitourinary tract; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Urology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. Pediatric Surgery Clinic

BBJ

FUNCTION: The Pediatric Surgery Clinic examines, diagnoses, and treats diseases, injuries, and disorders of infants and children; and performs those functions outlined under Surgical Care (B.2., above) as appropriate.

COSTS: The Pediatric Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

k. cost Pools

BBX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

1. Surgical Clinics Not Elsewhere Classified

BBZ

FUNCTION: Includes the expenses of those Surgical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.2.a. through B.2.k., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

3. Obstetrical and Gynecological (OB-GYN) Care

BC

FUNCTION: OB-GYN Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to OB-GYN clinics; and provides follow-up care for selected postoperative patients. It provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of diseases; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in the subspecialty clinics when so organized.

COSTS: OB-GYN Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.3.a.

through B.3.e, below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Family Planning Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Family Planning Clinic

BCA

FUNCTION: The Family Planning Clinic plans and conducts individual and group conferences for patients and families; provides counseling and education for the promotion and maintenance of health; identifies healthcare services, agencies, and resources available to the family, and makes appropriate referrals; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS : The Family Planning Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic. If this work center is not separately established, the family planning expenses shall be charged to the work center performing the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Gynecology Clinic

BCB

FUNCTION: The Gynecology Clinic examines, diagnoses, and treats diseases and injuries of the female reproductive system; performs such procedures as diagnostic suction curettage, culdoscopies, cryosurgery, tubal cautery, and insertion of intrauterine devices; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS : The Gynecology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Obstetrics Clinic

BCC

FUNCTION: The Obstetrics Clinic examines, diagnoses, and treats obstetrical patients; provides conferences. for patients; and performs those functions outlined under OB-GYN Care (B.3., above) as appropriate.

COSTS : The Obstetrics Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. cost Pools

BCX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. OB-GYN Care Not Elsewhere Classified

BCZ

FUNCTION: Includes the expenses of those OB-GYN Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.3.a. through B.3.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during "the stepdown process described in Chapter 3.

4. Pediatric Care

BD

FUNCTION: Pediatric Care provides diagnostic services, care, treatment, and proper medical disposition of inpatients and outpatients referred to pediatric care clinics; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in subspecialty clinics when so organized.

COSTS: Pediatric Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.4.a. through B.4.e., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Pediatric Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Pediatric Clinic

BDA

FUNCTION: The Pediatric Clinic examines, diagnoses, and treats diseases and injuries of infants and children; implements a plan of care for children with minor illnesses, accidents, and developmental problems; assists and participates in programs for parent and child education on disease and accident prevention, nutrition, and family relationships; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Pediatric Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Adolescent Clinic

BDB

FUNCTION: The Adolescent Clinic examines, diagnoses, and treats diseases and injuries of adolescents; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Adolescent Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Well-Baby Clinic

BDC

FUNCTION: The Well-Baby Clinic examines, diagnoses, and refers for treatment newborn patients; assists and participates in programs for parent and child education and counseling in child rearing, healthcare practices, growth and development, disease and accident prevention, nutrition, and family relationships; and performs those functions outlined under Pediatric Care (B.4., above) as appropriate.

COSTS: The Well-Baby Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. cost Pools

BDX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

e. Pediatric Care Not Elsewhere Classified

BDZ

FUNCTION: Includes the expenses of those Pediatric Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.4.a. through B.4.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

5. Orthopedic Care

BE

FUNCTION: Orthopedic Care provides diagnostic services, care, treatment, minor surgical procedures, and proper medical disposition of inpatients and outpatients referred to orthopedic clinics; provides follow-up care for selected post-operative ambulatory patients; provides a comprehensive plan of care for patients, including monitoring and maintaining their state of health, counseling and guidance, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in the subspecialty clinics when so organized.

COSTS: Orthopedic Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.5.a. through B.5.h., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Orthopedic Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Orthopedic Clinic

BEA

FUNCTION: The Orthopedic Clinic examines, diagnoses, and treats diseases, injuries, and abnormalities of the musculoskeletal system; and performs those functions outlined under Orthopedic Care (B.5., above) as appropriate.

COSTS: The Orthopedic Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Cast Clinic

BEB

FUNCTION: The Cast Clinic applies and removes casts, splints, and traction in connection with orthopedic treatment; and performs those functions outlined under Orthopedic Care (B.5., above) as appropriate.

COSTS: The Cast Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Hand Surgery Clinic

BEC

FUNCTION: The Hand Surgery clinic examines, diagnoses, and surgically treats diseases and injuries of the hand; and performs those functions outlined under Surgical Care and Orthopedic Care (B.2. and B.5., above) as appropriate.

COSTS: The Hand Surgery Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Inactive

BED

e. Orthotic Laboratory

BEE

FUNCTION: The Orthotic Laboratory constructs orthopedic appliances such as braces, casts, splints, supports, and shoes from impressions, forms, molds, and other specifications; measures, assembles, fits, and adjusts appliances, prostheses, and shoes to patients; repairs, replaces, and refits worn or broken appliances; and performs those functions outlined under Orthopedic Care (B.5., above) as appropriate.

COSTS: The Orthotic Laboratory work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Podiatry Clinic

BEF

FUNCTION: The Podiatry Clinic examines, diagnoses, and treats patients with disorders, diseases, and injuries to the foot or adjunctive tissue; and performs those functions outlined under Orthopedic Care (B.5., above) as appropriate,

COSTS: The Podiatry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. cost Pools

BEX

FUNCTION : Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

h. Orthopedic Care Not Elsewhere Classified

BEZ

FUNCTION: Includes the expenses of those Orthopedic Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.5.a. through B.5.g., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

6. Psychiatric and/or Mental Health Care

BF

FUNCTION: Psychiatric and/or Mental Health Care provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to psychiatric and/or mental health clinics; provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of disease; and provides clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, and maintenance of medical records. These functions are performed in subspecialty clinics when so organized.

COSTS : Psychiatric and/or Mental Health Care shall be a summary account that includes all operating expenses incurred in operating and maintaining the clinics listed in B.6.a. through B.6.h., below. It excludes the operating expenses for the alcohol and drug abuse and/or rehabilitation program, which are reported in the Special Programs account (F) . Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Psychiatry Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Psychiatry Clinic

BFA

FUNCTION: The Psychiatry Clinic provides and coordinates psychiatric and medical services relative to the examination, consultation, diagnosis, treatment, and appropriate disposition of patients who require psychiatric care; conducts educational discussions with patients and their relatives to secure cooperation in the care and treatment of psychiatric disorders and in the prevention of recurrences; maintains appropriate records on observations, evaluations, and treatments, and provides both individual and group therapy; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS : The Psychiatry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Psychology Clinic

BFB

FUNCTION: The Psychology Clinic provides psychological evaluations; administers psychometric tests and measurements, including tests of intellectual ability, projective tests, examination of attitudes and aptitudes, and group and individual situational tests; interprets and records the findings of these tests in relation to available psychiatric, social, and education data, and the patient's problems of personality adjustment; conducts individual and group therapy; provides consultative services as requested; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS : The Psychology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Child Guidance Clinic

BFC

FUNCTION: The Child Guidance Clinic provides specialized evaluation counseling and treatment services for preadolescents and their families; evaluative work, and other services, as required; provides limited psychotherapeutic services; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate.

COSTS : The Child Guidance Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Mental Health Clinic

BFD

FUNCTION: The Mental Health Clinic provides those functions described in the Psychiatry, Psychology, Social Work, and Child Guidance Clinics (B.6.a. through B.6.c. and B.6.e.) when they are not separately established; and performs those functions outlined under Psychiatric and/or Mental Health Care (B.6., above) as appropriate. In addition, the Mental Health Clinic is responsible for providing psychiatric, clinical psychology, and clinical social work, as appropriate, to maintain the mental health of active duty military personnel. It provides mental health consultation services to the command, including: advice on matters pertaining to moral and motivation of military personnel; evaluation of command policies as they impact on the psychological effectiveness of military personnel; technical advice regarding the formulation and promulgation of policies pertinent to the selection, utilization, and disposition of military personnel; and, when indicated, recommends on clearance for separation from military service those individuals who cannot function adequately because of marital, emotional, or behavioral factors. It provides diagnosis and proper medical disposition of patients; evaluation of medical care; preparation and completeness of medical records and reports; and liaison with appropriate civilian mental health agencies.

COSTS : The Mental Health Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Social Work Clinic

BFE

FUNCTION: The Social Work Clinic provides psychosocial and socioeconomic evaluation and consultation; individual and group services and/or patient care, information, referral, and follow-up services to facilitate medical diagnosis, care, treatment, and disposition of patients (inpatient and outpatient) referred to the clinic, which includes self-referred patients and those seen automatically on the basis of diagnosis (e.g., suspected child abuse, attempted suicide) . It provides a comprehensive plan of service to patients and their families, including counseling and guidance, therapy, information and referral, and discharge planning; provides clinical and consultative services to patients and families, MTF staff and military community; social service delivery evaluation; professional training of assigned and contractually affiliated personnel; prepares and submits reports; and maintains medical and social service records.

COSTS : The Social Work Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Substance Abuse Clinic

BFF

FUNCTION: The Substance Abuse Clinic provides diagnostic services, mental health consultation, care, treatment, and proper medical disposition of inpatients and outpatients referred to the substance abuse clinic; provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, individual and group counseling and guidance testing, psychiatric evaluation, health education, rehabilitation, and prevention of diseases; and provides clinical and consultation services, medical care and evaluation, professional training of assigned personnel, preparation and submission of reports, maintenance of medical records, and monitors drug and alcohol abuse control.

COSTS : The Substance Abuse Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Cost Pools

BFX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

h. Psychiatric and/or Mental Health Care Not Elsewhere Classified

BFZ

FUNCTION: Includes the expenses of those Psychiatric and/or Mental Health Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.6.a. through B.6.g., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

7. Family Practice Care

BG

FUNCTION: Family Practice Care provides comprehensive examination, diagnosis, and treatment of inpatients and outpatients. They assist, provide, and evaluate care of patients with a healthcare problem, including history and physical, assessment and treatment of illnesses, maintenance of chronic diseases, and counseling and teaching.

COSTS : Family Practice Care" shall be a summary account that includes all operating expenses incurred in operating and maintaining the family practice clinics listed in B.7.a. through B.7.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Family Practice Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Family Practice Clinic

BGA

FUNCTION: The Family Practice Clinic provides comprehensive primary medical care, diagnostic services, treatment, and proper medical disposition of inpatients and outpatients referred to the family practice clinic. It provides a comprehensive plan of care for patients, including monitoring and maintenance of their state of health, counseling and guidance, health education, rehabilitation and prevention of disease; and provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and functions as a subaccount.

COSTS : The Family Practice Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

BGX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost Pools.

c. Family Practice Care Not Elsewhere Classified

BGZ

FUNCTION: Includes the expenses of those Family Practice Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.7.a. through B.7.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

8. Primary Medical Care

BH

FUNCTION: Primary Medical Care includes examination, diagnosis, treatment, health education, counseling, and proper medical disposition of ambulatory patients.

COSTS : Primary Medical Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the Primary Medical Care Clinics listed in B.8.a. through B.8.k., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Primary Care Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Primary Care Clinics

BHA

FUNCTION: Primary Care Clinics are the usual means for entry into the healthcare system. These work centers examine, diagnose, and treat ambulatory patients, giving continuity and coordination to their total healthcare, including referral to other health professionals and admissions to inpatient services, retaining primary responsibility for care of these patients as appropriate to the circumstances. They assess, provide, and evaluate care of patients with a healthcare problem, including history and physical, assessment and treatment of common minor illnesses, maintenance care of patients with chronic diseases, and health counseling and teaching. They include nonspecialized clinics such as the general outpatient clinic, walk-in (TRIAGE) clinic, acute minor illness clinic, chronic care clinic, dispensaries, general medicine clinic (when used as a primary care clinic) , attending surgeon's office, convenience clinics (all types) and military sick call.

COSTS : The Primary Care Clinics work center account shall be charged with all operating expenses incurred in operating and maintaining the clinics. The cost of occupational health tests and services conducted for civilian employees shall be identified, accumulated, and transferred to the Environmental Health Program (FBE) account in Special Programs.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Medical Examination Clinic

BHB

FUNCTION: The Medical Examination clinic conducts active duty periodic reenlistment and separation medical exams and nonoccupational medical examinations including all school entrance, insurance, premarital, and appropriated and nonappropriated fund occupational categories; processes all administrative work incident to such examinations; collects and labels specimens, requests and evaluates laboratory, x-ray, EKG, and dental reports for patients; takes and records vital signs; refers patients for medical care, as appropriate; and performs those functions outlined under primary medical care (B.8., above) . Air Force facilities use BJA account code.

COSTS : The Medical Examination Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Optometry Clinic

BHC

FUNCTION: The Optometry Clinic provides examinations of the eyes and cheeks and adnexa, to include refraction and other procedures; and prescribes lenses to correct refractive error and improve vision. It refers patients to physicians for diagnosis and treatment of suspected disease. The optometry clinic uses appropriate drugs to perform optometric procedures. When using these drugs, immediate medical care is available in the event of adverse reaction.

COSTS: The Optometry Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. Audiology Clinic

BHD

FUNCTION: The Audiology Clinic performs advanced tests of auditory and vestibular functions; diagnoses auditory, vestibular, and neuro-otologic disorders; and prescribes and fits hearing aids.

COSTS: The Audiology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

e. Speech Pathology Clinic

BHE

FUNCTION: The Speech Pathology Clinic administers medically prescribed therapeutic and rehabilitative services to speech defective patients. Additional activities may include, but are not limited to, the provision of clinical and consultative services.

COSTS: The Speech Pathology Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

f. Community Health Clinic

BHF

FUNCTION: The Community Health Clinic identifies health needs and implements a health services program based on the assessment of the health status of the military community. The program includes: health education and counseling for active duty and retired Service members and their beneficiaries; participation in patient discharge planning; health guidance to the installation's child care centers and pre-schools; home visits to high-risk families for purpose of disease prevention and health promotion, to include newborn, handicapped, and chronic illness visits; coordinates child health services with area high school nurses; maintains a tuberculosis screening and surveillance program to include monitoring of patients on chemoprophylaxis; participates in epidemiological investigations; participates in family advocacy case management team with emphasis on prevention and health promotion; provides counseling on child care; participates in management of the wellness and fitness program.

COSTS: The Community Health Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

g. Occupational Health Clinic

BHG

FUNCTION: The Occupational Health Clinic supports the evaluation of medical conditions in potentially health-hazardous job environments, predominately, but not limited to, industrial settings; provides emergency medical care services that are not the result of occupational and/or industrial illnesses and in-juries that occur at industrial-work sites; and provides clinical services for nonacute job-related illnesses and injuries that may occur as a result of exposure to work environment.

COSTS : The Occupational Health Clinic work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

h. PRIMUS and/or NAVCARE Clinics

BHH

FUNCTION: PRIMUS and/or NAVCARE Clinics examine, diagnose, and treat ambulatory patients. They assess, provide, and evaluate care of patients with a healthcare problem, including history and physical assessment, and treatment of common minor illnesses.

COSTS : The PRIMUS and/or NAVCARE Clinics work center account shall be charged with all operating expenses incurred in operating and maintaining the clinic according to the contract.

NOTE : The contract cost includes filling prescriptions, providing x-rays and laboratory services, and other overhead expenses incurred by the contractor. Therefore, the PRIMUS and/or NAVCARE work center should not receive stepdown expenses from support and ancillary services.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

i. Immediate Care Clinic

BHI

FUNCTION: The Immediate Care Clinic account is established for fixed MTFs that are not considered hospitals. Immediate care clinic provides reasonable care in determining whether an emergency exists, renders lifesaving first aid, and makes appropriate referral to the nearest facility that has the capability of providing the needed services. At least one physician will be available within 30 minutes or less. Ambulance service is at least provided during normal clinic duty hours and generally 24 hours per day.

COSTS : The Immediate Care Clinic work center account shall be charged with all the operating expenses incurred in operating and maintaining the clinic.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

j. cost Pools

BHX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

k. Primary Medical Care Not Elsewhere Classified

BHZ

FUNCTION: Includes the expenses of those Primary Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.8.a. through B.8.j., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

9. Emergency Medical Care

BI

FUNCTION: Emergency Medical Care provides emergency services, support, and treatment of an emergency nature and refers and admits as necessary; provides various services, evaluations, and training.

COSTS: Emergency Medical Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the emergency medical care clinics listed in B.9.a. through B.9.c., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Emergency Medical Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Emergency Medical Clinic

BIA

FUNCTION: Emergency Medical Clinic provides emergency care, diagnostic services, treatment, surgical procedures, and proper medical disposition of an emergency nature to patients who present themselves to the service; refers patients to specialty clinics as necessary; admits patients to the MTF, as required; provides clinical and consultation services, medical care evaluation, professional training of assigned personnel, preparation and submission of reports, and services and medical "support of mass casualty and fire drills.

COSTS: Emergency Medical Clinic shall be a work center account that includes all operating expenses incurred in operating and maintaining the emergency service.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

BIX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost Pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Emergency Medical Care Not Elsewhere Classified

BIZ

FUNCTION: Includes the expenses of those Emergency Medical Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.9.a. through B.9.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

10. Flight Medicine Care

BJ

FUNCTION: Flight Medicine Care provides primary care for all aviation personnel, their dependents, and other authorized personnel; conducts medical examination for all active duty personnel requiring flight physicals; provides specialized aviation medicine, education, and staff advice to the installation and geographical area; participates in the aviation safety and accident investigation program; participates in the flying mission of the aviation activity; and ensures accomplishment of proper administrative actions involving change in flying status for medical reasons. (Flight Medicine Clinic in the Air Force also performs routine periodic physicals.)

COSTS: Flight Medicine Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the flight medicine care clinics listed in B.10.a. through B.10.C., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Flight Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Flight Medicine Clinic

BJA

FUNCTION: Flight Medicine Clinic provides diagnostic services, care, and proper medical disposition of all aviation personnel, their dependents, and other authorized personnel; conducts medical examinations for all flying personnel, missile duty personnel, air traffic controllers, physiological training unit personnel, pilot and navigator training applicants, and applicants for Federal Aviation Administration (FAA) certification (classes 2 and 3); provides specialized aviation medicine to the installation and geographical area; participates in the aviation safety and accident investigation programs; provides aeromedical staff advice, aeromedical education, and participates in the flying mission of the aviation activity; and ensures accomplishment of proper administrative actions in all cases involving change in flying status for medical reasons.

COSTS: Flight Medicine Clinic shall be a work center account that includes all the operating expenses incurred in providing ambulatory flight medicine care. It excludes the cost of organizational equipment such as flight clothing for physicians, nurses, and enlisted technicians; travel to support proficiency flying; accident prevention and investigation; and repair, maintenance, and operation of field ambulances. These expenses shall be identified, accumulated, and reported under the appropriate readiness account.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

BJX

FUNCTION: Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses an-d FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Flight Medicine Care Not Elsewhere Classified

BJZ

FUNCTION: Includes the expenses of those Flight Medicine Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.10.a. through B.10.b. above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

11. Underseas Medicine Care

BK

FUNCTION: Underseas Medicine Care provides primary care for all ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel and for occupational exposure to ionizing and nonionizing radiation; coordinates studies in support of underseas medicine; monitors medical boards ensuring proper disposition of personnel; and ensures accomplishment of proper administrative actions in all cases involving changes in rating for medical reasons.

COSTS : Underseas Medicine Care shall be a summary account that includes all the operating expenses incurred in operating and maintaining the underseas medicine care clinics listed in B.11.a. through B.11.c. , below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Underseas Medicine Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Underseas Medicine Clinic

BKA

FUNCTION: Underseas Medicine Clinic provides diagnostic services, care, treatment, and proper medical disposition of ambulatory submarine and diving personnel; conducts medical examinations of submarine and diving personnel for occupational radiographic, laboratory, pulmonary function, audiometric, and ophthalmologic studies in support of underseas medicine; monitors results of medical boards to ensure that timely and accurate qualification and/or disqualification procedures are carried out in regard to submarine and diving personnel and occupational radiation workers; provides undersea medical staff advice and education; acts as a consultant for the management of diving and hyperbaric casualties, disease and cases that may be amenable to hyperbaric oxygenation treatment; and ensures accomplishment of rating for medical reasons.

COSTS : Underseas Medicine Clinic shall be a work center account that includes all the operating expenses incurred in providing underseas medicine care.

PERFORMANCE FACTOR : Visit.

ASSIGNMENT PROCEDURE : This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

BKX

FUNCTION : Use this cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3) . Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Underseas Medicine Care Not Elsewhere Classified

BKZ

FUNCTION: Includes the expenses of those Underseas Medicine Care specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.11.a. through B.11.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

12. Rehabilitative Ambulatory Services

BL

FUNCTION: Rehabilitative Ambulatory Services include activities such as direct patient care, testing, evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients. Such services are provided by professionally qualified personnel, with periodic reports regarding evaluation and progress being submitted to cognizant physicians.

COSTS : Rehabilitative Ambulatory Services shall be a summary account that includes all the operating expenses incurred in operating and maintaining the rehabilitative ambulatory clinics listed in B.12.a. through B.12.e., below. Expenses for a clinic shall be collected if it normally operates 16 or more hours per month. Expenses for infrequently operated clinics (i.e., less than 16 hours per month) shall be reported in the Physical Therapy Clinic account. Non-personnel expenses for jointly operated clinics shall be prorated based on workload performed in each clinic. Personnel expenses shall be accounted for based on time spent in each clinic.

PERFORMANCE FACTOR: Visit.

a. Physical Therapy Clinic

BLA

FUNCTION: The Physical Therapy Clinic develops, coordinates, and utilizes selected knowledge and skill in planning, organizing, and managing programs for the care of inpatients and outpatients whose ability to function is impaired or threatened by disease or injury. Physical therapy primarily services patients whose actual impairment is related to neuromusculoskeletal, pulmonary, and cardiovascular systems; evaluates the function and impairment of these systems, such as muscle testing and range of motion evaluation; selects and applies therapeutic procedures to maintain, improve, or restore these functions. Therapeutic procedures include therapeutic exercises, application of physical modalities (heat and cold), gait training including prosthetics and activities of daily living training; and home visits to advise

or give therapy; provide instruction in exercises for special programs, such as pre- and post-partum care, weight reduction, physical reconditioning, and therapeutic pool activities; and incorporate activities such as direct patient care, evaluation, testing, consultation, counseling, teaching, administration, research, and community services.

COSTS : The Physical Therapy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. Occupational Therapy Clinic

BLB

FUNCTION: Occupational Therapy Clinic, under medical referral, includes the use of tasks or activities for remediation and restoration of physical and/or psychosocial function; assessment and improvement of daily life skills, health maintenance, and prevention of disability. Services may include, but are not limited to, treatment for sensory integrative dysfunction, evaluation of work adjustment, development of avocational skills, fabrication of orthotic and assistive devices, and rehabilitative counseling with patients and families.

As appropriate, service may be extended to provide home visits and consultation services to community agencies supporting the Uniformed Services.

COSTS : The Occupational Therapy Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

c. Neuromusculoskeletal Screening Clinic

BLC

FUNCTION: Physical and occupational therapists, under the direction of a physician, provide primary care evaluation and treatment referrals for patients seeking care for neuromusculoskeletal complaints. Physical therapists are concerned primarily with spasms, pain, sprains, and strains. Occupational therapists are concerned with disorders of the hand, wrist, and elbow.

COSTS : The Neuromusculoskeletal Screening Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

d. cost Pools

BLX

FUNCTION: Use this cost Pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers are distributed to requesting work centers based on workload. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical. order except for ancillary cost pools.

e. Rehabilitative Ambulatory Services Not Elsewhere Classified

BLZ

FUNCTION: Includes the expenses of those Rehabilitative Ambulatory Services specialties and subspecialties that satisfy the criteria for a work center and are not listed in B.12.a. through B.12.d. , above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Visit.

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

C. DENTAL CARE

FUNCTION: Dental Care provides comprehensive dental care for Armed Forces members; provides comprehensive dental care for certain former members subject to the availability of space and facilities and the capabilities of the dental staff; and provides dental care for dependents in facilities of the Uniformed Services subject to the availability of space and facilities and the capabilities of the dental staff. Comprehensive dental care includes: emergency dental care worldwide; dental care as a necessary adjunct of medical, surgical, or preventive treatment, worldwide; routine dental care outside the United States and at stations in the United States, where adequate civilian facilities are unavailable; and diagnostic tests and services, including laboratory and x-ray examinations.

COSTS : The Dental Care functional account shall include all operating expenses in the dental services and dental prosthetics summary accounts. This summarization permits the identification of the total cost of dental care provided. Cost of Area Dental Prosthetic Laboratory (Type 1) shall be accounted for under the DoD Program Element Codes: Dental Care Activities - CONUS, or Dental Care Activities - OCONUS. If any expenses are attributable to Area Dental Prosthetic Laboratory (Type 1), they shall be charged to the Area Dental Prosthetic Laboratory (Type 1) Special Programs account (FAB).

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

1. Dental Services

CA

FUNCTION: Dental Services provides dental care to eligible dental patients.

COSTS : Dental services shall be a summary account that includes all operating expenses incurred in providing dental care at an installation or within a dental command.

PERFORMANCE FACTOR: Weighted procedure, Composite Time Value (CTV) or Composite Laboratory Value (CLV) (see Appendix C).

a. Dental Care

CAA

FUNCTION: Dental Care provides oral examination, patient education, diagnosis, treatment, and care to include all phases of restorative dentistry, oral surgery, prosthodontics, oral pathology, periodontics, orthodontics, endodontics, oral hygiene, preventive dentistry, and radiodontics to eligible dental patients.

COSTS : The Dental Care work center account shall be charged with all operating expenses incurred in providing dental care at an installation or within a dental command.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

CAX

FUNCTION: Use Dental Care cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

Performance FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted procedures provided to each sharing account to the total weighted procedures performed. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Dental Care Not Elsewhere Classified

CAZ

FUNCTION: Includes the expenses of Dental Care services that satisfy the criteria for a work center and are not listed in C.1.a. through C.1.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

2. Dental Prosthetics

CB

FUNCTION: Dental Prosthetics are services required to support the daily practice of dentistry; prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; and finish dentures.

COSTS : Dental Prosthetics shall be a summary account that includes all operating expenses incurred in operating and maintaining the dental prosthetics services.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

a. Dental Prosthetics Laboratory

CBA

FUNCTION: Dental Prosthetics Laboratory is required for the support of a comprehensive dental practice at a specific facility and is essential to the daily practice of dentistry. Equipment and dental technician availability vary, but are in place to prepare casts and models; repair dentures; fabricate transitional, temporary, or orthodontic appliances; finish dentures; stain and glaze porcelain restoration; and polish metal and metal ceramic restoration.

COSTS : The Dental Prosthetics Laboratory work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

b. cost Pools

CBX

FUNCTION: Use Dental Prosthetics cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost Pool work center.

Performance FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be reassigned during purification based on the ratio of weighted

procedures provided to each sharing account to the total weighted procedures performed. Cost pools are purified following the stepdown process (see Chapter 3). Cost pools are purified in alphabetical order except for ancillary cost pools.

c. Dental Prosthetics Laboratory Not Elsewhere Classified

CBZ

FUNCTION: Includes the expenses of Dental Prosthetics that satisfy the criteria for a work center and are not listed in C.2.a. through C.2.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure, CTV or CLV (see Appendix C) .

ASSIGNMENT PROCEDURE: This is a final operating expense account and shall not be reassigned during the stepdown process described in Chapter 3.

D. ANCILLARY SERVICES

FUNCTION: Ancillary Services are those functions that participate in the care of patients principally by assisting and augmenting the attending physicians, dentists, and non-physician privileged providers in diagnosing and treating human ills. Ancillary services generally do not (although under certain circumstances may) have primary responsibility for the management of patients. Rather, patient services are provided on the orders of cognizant physicians, dentists, and non-physician privileged providers. Ancillary services comprise and apply various forms of therapy that are frequently administered through intricate techniques and require competent, expert, and qualified specialists and technical staff. In accomplishing the mission, the highest professional standards are maintained; every effort is made to retain optimal quality of healthcare support; standards for the delivery of healthcare are state-of-the-art and conform to requirements set by the generally accepted standards of hospital operations as practiced in the United States; and proper supervision and control are exercised over assigned areas of responsibility. The continuing education and training of professional and para-professional medical personnel are promoted. Participation in staff conferences and provision of consultant services are ensured. The formulation of clinical policies and standards is maintained; and collaboration between clinical and administrative services is promoted to further patient comfort, welfare, speedy recovery, and proper disposition. Additionally, depending upon the relative size and organizational complexity of the MTF, the following functions may be performed: conduct approved residency training programs in accordance with the requirements of the Council on Medical Education of the American Medical Association or other accrediting bodies; conduct training, as directed, for interns, externs, medical students from affiliated medical schools, clinical clerks, and others, including orientation, indoctrination, observer, refresher, and familiarization training; confer with consultants on professional matters; initiate, conduct, or participate, as appropriate and/or authorized, in clinical or research studies to enhance professional growth and development.

COSTS: The Ancillary Services functional account shall include all operating expenses in the ancillary summary accounts described in D.1. through D.10., below. The order of the accounts in this section is not identical to the order of stepdown. The order of stepdown is: Central Sterile Supply, Central Materiel Service, Pharmacy, Clinical Pathology, Anatomical Pathology, Blood Bank, Diagnostic Radiology, Therapeutic Radiology, Electrocardiography, Electroencephalograph, Electroneuromyography, Pulmonary Function, Cardiac Catheterization, Anesthesiology, Surgical Suite, Post Anesthesia Care Unit, Same Day Surgery, Hemodialysis, Hyperbaric Medicine, Peritoneal Dialysis, Intensive Care Units, Inhalation Respiratory, and Nuclear Medicine.

PERFORMANCE FACTOR: Not applicable, since this account exists only to identify, accumulate, and report costs of the inclusive accounts. Each of the

summary and work center accounts has discrete measures of performance that are not common among all the accounts, as in inpatient care and in ambulatory care. It should be noted that in no instance should a visit be recorded as a workload indicator in any of the listed subaccounts when the patient is seen solely for the purpose of having a procedure performed, as defined under occasion of service in the glossary at Appendix A.

1. Pharmacy Service

DA

FUNCTION: The Pharmacy Service plans, supervises, and is accountable for pharmaceuticals (including intravenous solutions and all pharmaceutical activities of the MTF.)

COSTS : Pharmacy Service shall be a summary account that includes all operating expenses incurred in operating and maintaining the pharmacy.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

a. Pharmacy

DAA

FUNCTION: The Pharmacy procures, preserves, stores, compounds, manufactures, packages, controls, assays, dispenses, and distributes medications (including intravenous solutions) for inpatients and outpatients. Additionally, the pharmacy plans and technically supervises all pharmaceutical activities of the MTF; advises and makes recommendations on policies, standards, and practices; informs professional personnel of new medicinal and biological preparation; and establishes safeguards for storing and issuing poisons, narcotics, and alcoholic drugs. Other pharmacy services include the maintenance in designated areas of separate stocks of commonly used items; development and maintenance of formularies; maintenance of patient drug profiles; adding drugs to intravenous solutions; determining incompatibility in drug combination; administering unit dose drug combinations; administering unit dose drug distribution system; and stocking floor (ward) drugs and satellite pharmacies.

COSTS : The Pharmacy work center account shall be charged with all operating expenses incurred in operating and maintaining the work center. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. cost Pools

DAX

FUNCTION: Use Pharmacy cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Pharmacy Not Elsewhere Classified

DAZ

FUNCTION: Includes the expenses of Pharmacy Services that satisfy the criteria for a work center and are not listed in D.1.a. through D.1.b. , above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

2. Pathology

DB

FUNCTION: Pathology includes, when organizationally existent, the following work centers: Clinical Pathology, Anatomical Pathology, and Blood Bank. Each of these work centers is charged with the expenses incurred in the performance of its individual functions and activities.

COSTS : Pathology shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Personnel expenses shall be accounted for based on time spent in each work center. Pathology will perform the workload. Pathology costs will be redistributed to the Special Programs (F) accounts by the MEPRS stepdown cost assignment methodology only.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Clinical Pathology

DBA

FUNCTION: Clinical Pathology operates the clinical laboratories and conducts studies, investigations, analyses, and examinations, including diagnostic and routine tests and systems. Additional activities may include, but are not limited to", transportation of specimens from the nursing floors and surgical suites (work count should only be credited when work is performed by clinical pathology staff members); preparation of samples for testing; and care of laboratory animals and equipment.

COSTS : The Clinical Pathology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Anatomical Pathology

DBB

FUNCTION: Anatomical pathology conducts the histopathology and cytopathology laboratories; directs studies, examinations, and evaluations including diagnostic and routine procedures; provides a reference and consultative service; performs postmortem examinations; and operates the morgue.

COSTS : The Anatomical Pathology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

c. Blood Bank

DBC

FUNCTION: The Blood Bank procures, receives, and stores whole blood and blood derivatives; provides whole blood and blood components; may operate a donor center or service; operates a blood transfusion service; and performs certain testing procedures such as cross-matching and typing.

COSTS : The Blood Bank work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts, particularly DoD Military Blood Program (FAD), are appropriately assigned.

d. cost Pools

DBX

FUNCTION: Use Pathology cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

e. Pathology Not Elsewhere Classified

DBZ

FUNCTION: Includes the expenses of Pathology Services that satisfy the criteria for a work center and are not listed in D.2.a. through D.2.d. , above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

3. Radiology

DC

FUNCTION: Radiology includes, when organizationally existent, the Diagnostic Radiology and Therapeutic Radiology work centers. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS : Radiology shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. Radiology will perform the workload. Radiology costs will be redistributed to the Special Programs (F) accounts by the MEPRS stepdown cost assignment methodology only.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

a. Diagnostic Radiology

DCA

FUNCTION: Diagnostic Radiology provides diagnostic radiologic services to inpatients and outpatients. Functions and activities of this work center include, but are not limited to, the processing, examining, interpreting, storage, and retrieval of radiographs and fluorographs; directing a radiological safety program; and consulting with physicians and patients.

COSTS : The Diagnostic Radiology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that weighted procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Therapeutic Radiology

DCB

FUNCTION: Therapeutic Radiology provides therapeutic radiologic services to inpatients and outpatients. Various means of this modality shall include external beam therapy (primarily teletherapy) and brachytherapy (intracavitary, interstitial, and surface applications) . This function implies the clinical evaluation and selection of patients for radiation therapy, supervision during the treatment course, and appropriate follow-up care, including consultation with patients and other physicians. Also provided are necessary support functions, such as treatment planning and dosimetry, calibration of radiation sources, storage of radioactive material, and direction of a radiological safety program, when not provided by Diagnostic Radiology.

COSTS : The Therapeutic Radiology work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. cost Pools

DCX

FUNCTION: Use Radiology cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

d. Radiology Not Elsewhere Classified

DCZ

FUNCTION: Includes the expenses of radiology services that satisfy the criteria for a work center and are not listed in D.3.a. through D.3.c. , above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

4. Special Procedures Services

DD

FUNCTION: Special Procedures Services, when organizationally existent, includes the following work centers: Electrocardiography (EKG), Electroencephalograph (EEG), Electroneuromyography (EMG), pulmonary Function, and Cardiac Catheterization. Each of the work centers shall be specifically charged with expenses incurred in the performance of its individual functions and activities.

COSTS: Special Procedures Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and final operating expense accounts. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

PERFORMANCE FACTOR: Raw and Weighted procedures.

a. Electrocardiography

DDA

FUNCTION: The Electrocardiography work center operates specialized equipment that records electromotive variations in the movements of the heart on an electrocardiograph to facilitate diagnosis of heart disease. Additional activities may include, but are not limited to, wheeling portable equipment to patients' bedsides; explaining test procedures to patients; operating electrocardiograph equipment; and inspecting, testing, and maintaining special equipment.

COSTS: The Electrocardiography work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electrocardiogram, vectorcardiogram, phonocardiogram or other similar functional activity.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

b. Electroencephalograph

DDB

FUNCTION: The Electroencephalograph work center operates and maintains specialized equipment that records electromotive variations in brain waves on an electroencephalograph for use in diagnosis.

COSTS: The Electroencephalograph work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electroencephalogram, or other similar function.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

c. Electroneuromyography

DDC

FUNCTION: The Electroneuromyography work center operates and maintains specialized equipment that records electrical potential variations in muscles on an electroneuromyograph to facilitate diagnosis of muscular and nervous disorders. Additional activities may include, but are not limited to, nerve conduction velocity testing, wheeling portable equipment to patients' bedsides, explaining test procedures to patients, operating electroneuromyograph equipment, inspecting, testing, and maintaining special equipment.

COSTS : The electroneuromyography work center account shall be charged with all operating expenses incurred in operating and maintaining the electroneuromyography function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Procedure. Count as one procedure each electroneuromyogram, or other similar function.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of procedures provided each receiving account to the total procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

d. Pulmonary Function

DDD

FUNCTION: Pulmonary Function testing evaluates patients' abilities to exchange oxygen and other gases through measurement of inhaled and exhaled gases and analysis of blood. Other activities include initiating, monitoring, and evaluating patient performance, cooperation, and ability during the test procedure.

COSTS : The Pulmonary Function work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

e. Cardiac Catheterization

DDE

FUNCTION: Cardiac catheterization operates and maintains specialized equipment that displays and records the condition of the heart and circulatory system. Other activities include explaining test procedures to patients; performing invasive procedures using catheters and other techniques; retrieving and analyzing test results; and inspecting, testing, calibrating, and maintaining special equipment.

COSTS : The Cardiac Catheterization work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center. Ensure that procedures performed in support of Special Programs (F) accounts are appropriately assigned.

f. cost Pools

DDX

FUNCTION: Use Special Procedures cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Raw or weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of raw or weighted procedures provided each receiving account to the total raw or weighted procedures provided by this work center.

g. Special Procedures Services Not Elsewhere Classified

DDZ

FUNCTION: Includes the expenses of Special Procedures Services that satisfy the criteria for a work center and are not listed in D.4.a. through D.4.f., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Raw or weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of raw or weighted procedures provided each receiving account to the total raw or weighted procedures provided by this work center.

5. Central Sterile Supply and/or Materiel Service

DE

FUNCTION: Central Sterile Supply and/or Materiel Service includes the Central Sterile Supply and Central Materiel Service work centers. Each of the work centers is specifically charged with expenses incurred in the performance of its respective functions and activities. As a matter of organizational identity, these two functions may be organized as one unit. However, for purposes of performance identification, two separate performance indicators must be counted to correctly measure the quantity of work performed and to assign expenses.

COSTS : Central Sterile Supply and/or Materiel Service shall be a summary account that accumulates all the operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

a. Central Sterile Supply

DEA

FUNCTION: Central Sterile Supply prepares, maintains, and issues medical and surgical sterile supplies, packs, trays, gloves, syringes, needles (non-disposable), equipment, instruments, and solutions to surgical and delivery suites, emergency rooms, dental activities, nursing units, and clinics for the treatment of inpatients and outpatients; and receives used and outdated materiel therefrom. Additional activities may include, but are not limited to, preparing sterile irrigating solutions; collecting, assembling, sterilizing, and redistributing reusable items; and cleaning, assembling, maintaining, and issuing portable apparatus.

COSTS : The Central Sterile Supply work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered by this work center. Expenses for supply and equipment items not maintained as shelf stock shall be assigned directly to the receiving account using the items.

b. Central Materiel Service

DEB

FUNCTION: Central Materiel Service procures, processes, inspects, stores, and issues or delivers pre-sterilized disposable items and other sterile or non-sterile items of supply. such as bandage materials and tapes, to services, wards, and clinics.

COSTS : The Central Materiel Service work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of expenses incurred by each receiving account to the total expenses of this work center.

c. cost Pools

DEX

FUNCTION: Use Central Sterile Supply cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Expenses and FTEs of shared performing work centers shall be assigned to requesting work centers based on like performance factors. Expenses for supply and equipment items not maintained as shelf stock shall be assigned directly to the receiving account using the items.

d. Central Sterile Supply and/or Material Svc Not Elsewhere Clsfd

DEZ

FUNCTION: Includes the expenses of Central Sterile Supply and/or Materiel Service that satisfy the criteria for a work center and are not listed in D.5.a. through D.5.c., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service or cost of supplies and minor plant equipment issued.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on a ratio of hours of service rendered to each receiving account to the total hours of service rendered by this work center. Aggregate expenses shall be assigned based on the ratio of expenses incurred by each receiving account to the total expenses of this work center.

6. Surgical Services

DF

FUNCTION: Surgical Services may include the following work centers: Anesthesiology, surgical Suite, and Post Anesthesia Care Unit. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its individual functions and activities.

COSTS : Surgical Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities . Proration of non-personnel expenses for jointly operated or used

facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts. All expenses incurred solely in support of Special Programs (F) accounts shall be identified, accumulated, and transferred from this account to the appropriate Special. Programs account.

PERFORMANCE FACTOR: Minutes of service (aggregate of subaccounts' minutes of service) .

a. Anesthesiology

D F A

FUNCTION: Anesthesiology determines, in consultation with the operating surgeon, the type of anesthetic to be used; administers anesthetics; maintains complete records of each anesthetic administered; provides consultative services and evaluations; maintains resuscitative equipment; provides training programs in resuscitation; supervises the oxygen therapy program; and provides pre- and post-op interviews and supervises recovery of patients in the post anesthesia care unit.

COSTS : The Anesthesiology work center account shall be charged with all operating expenses incurred in operating and "maintaining the function. T h e aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Anesthesia minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in support of Special Programs (F) accounts, such as the Clinical Investigation Program (FAH) account, are appropriately assigned.

b. Surgical Suite

DFB

FUNCTION: Surgical Suite personnel assist in preoperative preparation of the patient, and transportation of the patient to and from the surgical suite; ensure proper maintenance, cleanliness, and care of the surgical suite; provide general assistance during all surgical procedures; and provide special instruments, devices, and equipment as required by the surgical specialties and subspecialties.

COSTS : The Surgical Suite work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Surgical suite minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

c. Post Anesthesia Care Unit

DFC

FUNCTION: Post Anesthesia Care Unit provides post-anesthesia care to the patient; records unfavorable sequelae; advises and consults with the surgical staff; and monitors the patient until free from anesthetic sequelae.

COSTS : The Post Anesthesia Care Unit work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Post anesthesia care unit minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

d. cost Pools

DFX

FUNCTION: Use Surgical Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts, such as Clinical Investigation Program (FAH) account, are appropriately assigned.

e. Surgical Services Not Elsewhere Classified

DFZ

FUNCTION: Includes the expenses of Surgical Services that satisfy the criteria for a work center and are not listed in D.6.a. through D.6.d., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center. Ensure that minutes of service performed in the support of Special Programs (F) accounts are appropriately assigned.

7. Same Day Services

DG

FUNCTION: Same Day Services is a summary account that may include the following work centers: Same Day Surgery or Ambulatory Procedure Visit (SDS/APV), Hemodialysis, Hyperbaric Medicine, and Peritoneal Dialysis. Each of the work centers shall be specifically charged with the expenses incurred in the performance of its respective functions and activities.

COSTS: Same Day Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Proration of personnel expenses shall be based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Minutes of service (aggregate of subaccounts' minutes of service) .

a. Same Day Surgery or Ambulatory Procedure Visit (SDS/APV)

DGA

FUNCTION: SDS/APV provides preoperative, surgical, and immediate postoperative care for American Society of Anesthesiology, Class I and II, patients needing relatively simple surgical procedures involving care requiring less than 24 hours in the MTF. Typically, SDS/APV patients have no organic or psychiatric problems, and the pathologic process for which the operation is performed is localized and not a systemic disturbance. SDS/APV is performed in the surgical suite and surgical suite personnel support staff

are present. Time and expenses of the surgical suite support staff while supporting SDS/APV will be charged to this account. Refer to DoD Instruction 6025.8 (reference (c)) for further guidance.

COSTS : The SDS/APV work center shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

b. Hemodialysis

DGB

FUNCTION: Hemodialysis is the purification of the patient's blood through use of an artificial kidney machine or similar device. Specially trained personnel operate, maintain, and monitor the hemodialysis equipment and other specialized support equipment for patients who are undergoing hemodialysis treatment in the unit.

COSTS : The Hemodialysis work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

c. Hyperbaric Medicine

DGC

FUNCTION: Hyperbaric Medicine provides hyperbaric oxygen (HBO) therapy for patients with disease entities that are currently recognized by the Underseas Medical Society as being responsive to HBO therapy. Hyperbaric Medicine is the use of 100 percent oxygen as an adjuvant while in a compressed air chamber to treat selected medical and/or surgical patients with disorders which have a scientific basis for the utilization of oxygen in high concentration as a drug. Hyperbaric Medicine departments provide consultation to other clinical departments, accept worldwide referrals through attending physicians, and select those patients who would benefit from HBO therapy. This work center provides medical and technical expertise for coordinated and comprehensive care, including daily wound care. They serve as centers of medical expertise, acting as consultants for the management of decompression sickness and gas embolism resulting from operational diving and flying. They conduct oxygen tolerance dives and pressure tests, as required for potential submarine diving personnel. Certain clinical hyperbaric facilities carry out double-blind, randomized, clinical trials to determine the efficacy of HBO therapy in certain diseases for which the medical literature does not adequately support treatment by this modality. Ancillary capabilities of fully equipped clinical hyperbaric facilities include cardiac monitoring and ventilator support for the critically ill patient, and transcutaneous oxygen monitoring.

COSTS : The Hyperbaric Medicine work center account shall be charged with all the operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to referring final operating accounts.

PERFORMANCE FACTOR: Patient dive minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of patient dive minutes of service provided to the patients from each referring account to the total number of patient dive minutes of service provided by this work center.

NOTE : The costs of the hyperbaric chamber are only reflected in MEPRS if the MTF owns the chamber. If the chamber time is borrowed by the MTF from another

facility, the staff's time is loaned labor to the appropriate MEPRS account code (FCD, FCE, or FCF) .

d. Peritoneal Dialysis

DGD

FUNCTION: Peritoneal Dialysis is purification of the patient's blood using the patient's own peritoneal membrane located in the abdomen as the filter to remove excess water and toxins. Specially trained personnel teach all patients or family members through an intense training program how to perform these same functions in the home setting. After training is completed, patients are followed routinely and emergently for clinic visits, retraining, infections, and other medical problems. Based on the dialysis prescription by the nephrologist, certified nursing personnel working in this area operate, maintain, and monitor various specialized equipment depending on which type of peritoneal" dialysis has been prescribed for each patient.

COSTS: The Peritoneal Dialysis work center account shall be charged with all the operating expenses incurred in operating and maintaining the function. Home patient peritoneal dialysis supplies are funded in accordance with Medicare laws, and individual secondary insurance policies. The aggregate of the in-center expenses shall be ultimately assigned through a stepdown process to the final operating accounts.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

e. cost Pools

DGx

FUNCTION: Use Same Day Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

f. Same Day Services Not Elsewhere Classified

DGz

FUNCTION: Includes the expenses of Same Day Services that satisfy the criteria for a work center and are not listed in D.7.a. through D.7.e., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Minutes of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of minutes of service provided each receiving account to the total minutes of service provided by this work center.

8. Rehabilitative Services

DH

FUNCTION: Rehabilitative Services includes activities such as direct patient care, testing evaluation, consultation, counseling, supervision, teaching, administration, research, and community service for inpatients and outpatients . Services are provided by professionally qualified personnel, with periodic reports regarding evaluation and progress being submitted to cognizant physicians. An Inhalation and/or Respiratory Therapy work center account shall be established and specifically charged with expenses incurred in the performance of its functions and activities.

COSTS : Rehabilitative Services shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

a. Inhalation and/or Respiratory Therapy

DHA

FUNCTION: Inhalation and/or Respiratory Therapy consists of the administration of oxygen, humidification, aerosol, and certain potent drugs through inhalation or positive pressure, and provision of other forms of rehabilitative therapy. Other activities include initiating, monitoring, and evaluating patient performance and reactions to therapy, and performing blood gas analysis.

COSTS : The Inhalation and/or Respiratory Therapy work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to other ancillary services and the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. cost Pools

DHX

FUNCTION: Use Rehabilitative Services cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS : Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Rehabilitative Services Not Elsewhere Classified

DHZ

FUNCTION: Includes the expenses of Rehabilitative Services that satisfy the criteria for a work center and are not listed in D.8.a. through D.8.b., above.

COSTS : Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

9. Nuclear Medicine

DI

FUNCTION: The Nuclear Medicine service provides and interprets nuclear medicine studies, and performs treatment in conformance with appropriate licensure regulations.

COSTS : Nuclear Medicine shall be a summary account that includes all operating expenses incurred in operating and maintaining its activities and functions. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

a. Nuclear Medicine Clinic

DIA

FUNCTION: The Nuclear Medicine Clinic provides diagnostic nuclear medicine studies, interprets such studies, and performs therapeutic nuclear medicine treatment through the use of injectable and/or ingestible radioactive isotopes in conformance with appropriate licensure regulations. Functions and activities of the work center include, but are not limited to, performing clinical investigative studies; providing whole blood counting evaluation of persons suspected of being contaminated with gamma emitting radio nuclides; consulting with patients and attending physicians; and maintaining radioactive waste disposal and storage of radioactive materials.

COSTS: The Nuclear Medicine Clinic work center account shall be charged with all operating expenses incurred in operating and maintaining the function. The aggregate of these expenses shall be ultimately assigned through a stepdown process to the final operating expense accounts.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

b. cost Pools

DIX

FUNCTION: Use Nuclear Medicine cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C).

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

c. Nuclear Medicine Not Elsewhere Classified

DI Z

FUNCTION: Includes the expenses of Nuclear Medicine that satisfy the criteria for a work center and are not listed in D.9.a. through D.9.b., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Weighted procedure (see Appendix C) .

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of weighted procedures provided each receiving account to the total weighted procedures provided by this work center.

10. Intensive Care

DJ

FUNCTION: Intensive Care units are staffed with specially trained personnel and contain monitoring equipment and other specialized support equipment for treatment of patients who, because of shock trauma, or other life threatening conditions, require intensified, comprehensive observation and care.

Intensive Care work centers are described below, D.10.a. through D.10.g.

NOTE: The Worldwide Workload Report (WWR) and Standard Inpatient Data Record (SIDR) will report admissions, dispositions, bed days, and live births by A-ICU MEPRS accounts. Monthly MEPRS and ICU hours of service reports will calculate and report by referring MEPRS codes.

COSTS: Intensive Care shall be a summary account that includes all operating expenses incurred in operating and maintaining its functional activities.

Proration of non-personnel expenses for jointly operated or used facilities shall be based on workload performed in each work center. Personnel expenses shall be accounted for based on time spent in each work center. The aggregate of these expenses shall be ultimately assigned through a stepdown process to

the final operating expense accounts. The attending physician's time and expenses are directly charged to the referring clinical service.

PERFORMANCE FACTOR: Hours of service.

a. Medical Intensive Care Unit

DJA

FUNCTION: Medical Intensive Care Unit is staffed with specially trained personnel and contains monitoring-equipment and other specialized support equipment for the treatment of patients who are suffering from shock, acute, and life-threatening medical conditions (not to include coronary care patients) that require intensified and comprehensive observation and care. The medical intensive care unit also performs those functions outlined under Medical Care {A1., above) as appropriate.

COSTS: The Medical Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

b. Surgical Intensive Care Unit

DJB

FUNCTION: Surgical Intensive Care Unit is staffed with specially trained personnel and contains monitoring equipment and other specialized support equipment for treatment of patients who, because of a major surgical procedure, post- or pre-operating conditions, shock, trauma, or other life-threatening conditions, require intensified, comprehensive observation and care. Surgical Intensive Care Unit also performs those functions outlined under Surgical Care (A.2., above) as appropriate.

COSTS: The Surgical Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

c. Coronary Care Unit

DJc

FUNCTION: Coronary Care Unit is staffed with specially trained personnel and equipped with specialized monitoring and support capabilities for the treatment of patients during the acute stages of myocardial infarction and certain other clinical situations involving life-threatening cardiac arrhythmias or conduction disturbances. The primary objectives of coronary care are anticipation, early detection, and prompt progressive treatment of complications of coronary disease, including arrhythmias, cardiogenic shock, cardiac arrest, and cardiac decompensation.

COSTS: The Coronary Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center. Ensure that hours of service performed in the support of Special Programs (F) accounts are appropriately assigned.

d. Neonatal Intensive Care Unit

DJD

FUNCTION: The Neonatal Intensive Care Unit (NICU) is staffed with specially trained personnel and contains specialized support equipment for treatment of those newborn infants who require intensified, comprehensive observation and care. NICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of the newborn. The organization of the NICU may vary according to patient load, staffing, and facilities.

COSTS: The Neonatal Intensive Care Unit work center account shall be charged with all operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

e. Pediatric Intensive Care Unit

DJE

FUNCTION: The Pediatric Intensive Care Unit is staffed with specially trained personnel and contains specialized support equipment for treatment of those infants, children, and adolescent patients who require intensified, comprehensive observation and care. The Pediatric ICU provides specialized care, treatment, and coordinates healthcare delivery relative to the examination, diagnosis, treatment, and appropriate disposition of pediatric patients. The organization of the Pediatric ICU may vary according to patient load, staffing, and facilities.

COSTS: The Pediatric Intensive Care Unit work center account shall be charged with all the operating expenses incurred in operating and maintaining the function.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

f. cost Pools

DJx

FUNCTION: Use Intensive Care cost pool in situations where you cannot assign time and expenses to any one specific MEPRS account because two or more work centers share physical space, personnel, and/or supplies.

COSTS: Includes all operating expenses incurred in operating and maintaining the cost pool work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.

g. Intensive Care Not Elsewhere Classified

DJZ

FUNCTION: Includes the expenses of Intensive Care that satisfy the criteria for a work center and are not listed in D.10.a. through D.10.f., above.

COSTS: Any work center account(s) established within this subaccount shall be charged with all operating expenses incurred in operating and maintaining the work center.

PERFORMANCE FACTOR: Hours of service.

ASSIGNMENT PROCEDURE: Aggregate expenses shall be assigned based on the ratio of hours of service provided each receiving account to the total hours of service provided by this work center.